## **REMARKS**

The present amendment cancels original claims 1-41, 44 and 45, amends claims 42 and 43, and adds new claims 46-52. Thus, the pending claims in this application are claims 42, 43 and 46-52, with claims 42 and 43 being independent.

Independent claim 42 is amended to recite the monomer component comprising a major proportion of acrylic acid or its salt or mixtures thereof as disclosed on page 13, lines 14-16. Claim 42 is also amended to recite the process conditions for determining the single layer absorption capacity. These features are disclosed on page 62, line 13 through page 63, line 15 of the specification. Claim 42 also recites the absorption capacity without load as disclosed on page 56, line 11 to page 57, line 4, and page 58, lines 8-18 of the specification. Independent claim 43 is amended in a similar manner. The amendments to claim 43 are supported by the passages in the specification as indicated in connection with claim 42.

Claim 46 depends from claim 42 and claim 47 depends from claim 43 to recite the particle size distribution as measured using a sieve as disclosed on page 50, lines 8-12 and in the Examples of the specification. Claims 48 and 49 depend from claims 42 and 43, respectively, to recite the L value of the light index measurement as disclosed on page 54, lines 3-8 of the specification. Claim 50 depends from claim 43 to recite the single layer absorption capacity under various conditions as disclosed on page 50, line 13 through page 53, line 4. Claims 51 and 52 depend from claims 42 and 43, respectively, to recite the sanitary material comprising the water-absorbent resin of claims 42 and 43, respectively.

In view of the above, the amendments and the new claims are fully supported by the specification as originally filed. Prompt and favorable examination on the merits is requested.

Respectfully submitted,

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